

HOUSE BILL 358

By Marsh

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to delinquent personal property  
taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2004, is amended by  
designating the existing language as subsection (a) and adding the following:

(b)

(1) The county trustee may proceed against the delinquent taxpayers by  
retaining an agent to collect delinquent personal property taxes, interest, costs,  
and attorneys' fees.

(2) If an agent is used, then:

(A) The county trustee shall utilize the purchasing procedures  
applicable to the county to select and retain the agent; and

(B) The agent's collection fee must be added to the total amount  
of delinquent personal property taxes owed, including interest, costs, and  
attorneys' fees.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.